

FORM B1 United States Bankruptcy Court District of Delaware		Voluntary Petition																				
Name of Debtor (if individual, enter Last, First, Middle): Wherehouse Entertainment, Inc., a Delaware corporation		Name of Joint Debtor (Spouse) (Last, First, Middle):																				
All Other Names used by the Debtor in the last 6 years (include married, maiden, and trade names): WEI Acquisition Co.		All Other Names used by the Joint Debtor in the last 6 years (include married, maiden, and trade names):																				
Soc. Sec./Tax I.D. No. (if more than one, state all): 95-4608339		Soc. Sec./Tax I.D. No. (if more than one, state all):																				
Street Address of Debtor (No. & Street, City, State & Zip Code): 19701 Hamilton Avenue Torrance, CA 90502		Street Address of Joint Debtor (No. & Street, City, State & Zip Code):																				
County of Residence or of the Principle Place of Business: Los Angeles		County of Residence or of the Principle Place of Business:																				
Mailing Address of Debtor (if different from street address):		Mailing Address of Joint Debtor (if different from street address):																				
Location of Principal Assets of Business Debtor (if different from street address above):																						
Information Regarding the Debtor (Check the Applicable Boxes)																						
Venue (Check any applicable box) <input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this district.																						
Type of Debtor (Check all boxes that apply)		Chapter or Section of Bankruptcy Code Under Which the Petition is Filed (Check one box)																				
<input type="checkbox"/> Individual(s) <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____		<input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Sec. 304 – Case ancillary to foreign proceeding																				
<input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank		<input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13																				
Nature of Debts (Check one box) <input type="checkbox"/> Consumer/Non-Business <input checked="" type="checkbox"/> Business		Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form No. 3.																				
Chapter 11 Small Business (Check all boxes that apply) <input type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101 <input type="checkbox"/> Debtor is and elects to be considered a small business under 11 U.S.C. § 1121(e) (Optional)																						
Statistical/Administrative Information (Estimates only) <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY																				
<table border="0" style="width: 100%;"> <tr> <td style="text-align: right;">Estimated Number of Creditors</td> <td style="text-align: center;">1-15 <input type="checkbox"/></td> <td style="text-align: center;">16-49 <input type="checkbox"/></td> <td style="text-align: center;">50-99 <input type="checkbox"/></td> <td style="text-align: center;">100-199 <input type="checkbox"/></td> <td style="text-align: center;">200-999 <input type="checkbox"/></td> <td style="text-align: center;">1000-over <input checked="" type="checkbox"/></td> </tr> </table>			Estimated Number of Creditors	1-15 <input type="checkbox"/>	16-49 <input type="checkbox"/>	50-99 <input type="checkbox"/>	100-199 <input type="checkbox"/>	200-999 <input type="checkbox"/>	1000-over <input checked="" type="checkbox"/>													
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Wherehouse Entertainment, Inc., a Delaware corporation	
Prior Bankruptcy Case Filed Within Last 6 Years (If more than one, attach additional sheet)			
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor:	Case Number:	Date Filed:	
District:	Relationship:	Judge:	

SIGNATURES	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11)</p> <p><input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition</p> <hr/> <p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primary consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter.</p> <p>X _____ Signature of Attorney for Debtor(s) Date</p> <hr/> <p style="text-align: center;">Exhibit C</p> <p>Does the debtor own or have possession of any property that poses a threat of imminent and identifiable harm to public health or safety?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.</p> <hr/> <p style="text-align: center;">Signature of Non-Attorney Petition Preparer</p> <p>I certify that I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110, that I prepared this document for compensation, and that I have provided the debtor with a copy of this document.</p> <p>_____ Printed Name of Bankruptcy Petition Preparer</p> <p>_____ Social Security Number</p> <p>_____ Address</p> <p>Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document:</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p>X _____ Signature of Bankruptcy Petition Preparer</p> <p>_____ Date</p> <p>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.</p>

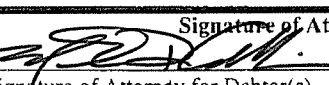
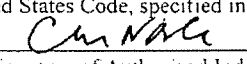
<p style="text-align: center;">Signature of Attorney</p> <p>X  _____ Signature of Attorney for Debtor(s) Mark D. Collins, Esq. Printed Name of Attorney for Debtor(s) Richards Layton & Finger, P.A. Firm Name One Rodney Square, P.O. Box 551 Address Wilmington, DE 19899</p> <p>(302) 651-7700 Telephone Number</p> <p>Date <u>1/21/03</u></p>	<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  _____ Signature of Authorized Individual</p> <p>_____ Chris M. Noble</p> <p>_____ Chief Financial Officer</p> <p>Date <u>1/21/03</u></p>
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Exhibit "A"

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re

Case No.

WHEREHOUSE ENTERTAINMENT, INC.,
a Delaware corporation,

Chapter 11

Debtor.

Exhibit "A" to Voluntary Petition

1. If any of the debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is 0-22289.

2. The following financial data is the latest available information and refers to the debtor's condition on July 31, 2002.

a.	Total assets	\$227,957,000	
b.	Total debts (including debts listed in 2.c., below)	\$222,530,000	
			Approximate number of holders
c.	Debt securities held by more than 500 holders. <u>None</u>		
	secured // unsecured // subordinated //	\$ _____	_____
	secured // unsecured // subordinated //	\$ _____	_____
	secured // unsecured // subordinated //	\$ _____	_____
	secured // unsecured // subordinated //	\$ _____	_____
d.	Number of shares of preferred stock	<u>None outstanding</u>	_____
e.	Number of shares of common stock	<u>11,388,324 as of 9/16/02</u>	_____
	Comments, if any: <u>None</u>		

3. Brief description of debtor's business: Debtor sells prerecorded music, videocassettes, DVDs, video games, personal electronics (including personal stereos, portable stereos, headphones and related merchandise), blank audiocassettes and videocassettes, and accessories. As of May 1, 2002, Debtor operated 406 retail stores.

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

Stephen Feinberg, who indirectly possesses voting or dispositive power over the shares through Cerberus Partners, L.P., Cerberus International, Ltd. and various other private investment funds.

A&M Investment Associates #3, LLC. Antonio C. Alvarez, II and Bryan Marsal are managing members of A&M Investment Associates #3, LLC, and may be deemed to be the beneficial owner of the shares held by A&M Investment Associates #3. Messrs. Alvarez and Marsal disclaim beneficial ownership of these shares, except to the extent of their pecuniary interest in A&M Investment Associates #3, LLC

**CERTIFICATION
OF
RESOLUTIONS OF THE BOARD OF DIRECTORS
OF
WHEREHOUSE ENTERTAINMENT, INC.**

I, Christopher Noble, Chief Financial Officer of Wherehouse Entertainment, Inc., a Delaware corporation (the "Company"), do hereby certify that the following is a true and complete copy of resolutions adopted by the Board of Directors of the Company, on January 17, 2003, at a duly authorized meeting, at which a quorum was present; and that such resolutions are now in full force and effect and have not been altered, amended, or revoked:

FILING OF BANKRUPTCY PETITION

WHEREAS, the Board of Directors has reviewed the historical and current performance, including the financial and operational aspects of the business, of the Company and its subsidiaries; and

WHEREAS, based on such review as well as on other factors and information deemed relevant by the Board of Directors, the Board of Directors has deemed it in the best interest of the Company, its creditors, its stockholders and other interested parties, that a petition be filed pursuant to Chapter 11 of the United States Bankruptcy Code on behalf of the Company;

NOW, THEREFORE, BE IT RESOLVED, that the filing of a voluntary petition pursuant to Chapter 11 of the United States Bankruptcy Code on behalf of the Company be, and the same hereby is, approved and adopted in all respects and that each of the officers of the Company be, and each hereby is, authorized and empowered, on behalf of the Company, to execute and verify a petition and to cause the same to be filed with the United States Bankruptcy Court for the District of Delaware, or in such other jurisdiction or court as said officer may deem necessary or appropriate.

RESOLVED FURTHER, that each of the officers of the Company be, and each hereby is, authorized and empowered to execute and file all petitions, schedules, statements of affairs, lists and other papers and to take any and all related actions which such officer may deem necessary or proper in connection with such Chapter 11 proceeding, in each case with respect to the Company.

RESOLVED FURTHER, that the firms of O'Melveny & Myers LLP and Richards, Layton & Finger, P.A. be, and they hereby are, retained as attorneys for the Company in connection with the institution and maintaining of such Chapter 11 proceeding; and in connection therewith each of the officers of the Company is hereby authorized to execute appropriate retention agreements and pay appropriate retainers prior to or immediately upon the filing.

GENERAL

RESOLVED, that any and all actions previously taken by any of the officers of this Company prior to the date hereof in furtherance of the foregoing resolutions be, and they hereby are, ratified, confirmed and approved as the acts and deeds of this Company.

RESOLVED FURTHER, that the officers of this Company are authorized and empowered on behalf of this Company and in its name to execute any applications, certificates, agreements, or any other instruments or documents or amendments or supplements thereto, or to do and to cause to be done any and all other acts and things as such officers may in their discretion deem necessary or appropriate to carry out the purposes of the foregoing resolutions.

[Remainder of page left blank]

2003.

IN WITNESS WHEREOF, I have hereunto set my hand this 18 day of January,

By: CM Noble
Name: Christopher M. Noble
Title: Chief Financial Officer .

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

**WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,**

Debtor.

Chapter 11

Case No. 03 - _____ ()

**LIST OF CREDITORS HOLDING 20
LARGEST UNSECURED CLAIMS**

The debtor in this chapter 11 case and Wherehouse.com, Inc., a California corporation (collectively, the "Debtors"), each filed a petition in this Court on January 21, 2003 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330. The following is a list of the Debtors' largest unsecured creditors on a consolidated basis (the "Top 20 List"), based on the Debtors' books and records as of approximately January 9, 2003. The Top 20 List was prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in the Debtors' chapter 11 case. The Top 20 List does not include: (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101; or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. The information presented in the Top 20 List shall not constitute an admission by, nor is it binding on, the Debtors. The failure of the Debtors to list the claim as contingent, unliquidated or unknown does not constitute a waiver of the Debtors' right to contest the validity, priority, and/or amount of the claim.

NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT OF DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM WHO MAY BE CONTACTED	NATURE OF CLAIM (TRADE DEBT, BANK LOAN, GOVERNMENT CONTRACT, ETC.)	INDICATE IF CLAIM IS CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SET-OFF	AMOUNT OF CLAIM [IF SECURED ALSO STATE VALUE OF SECURITY]
Fox Video 2121 Avenue of Stars, Ste. 2007 Los Angeles, CA 90067	Kathy Sarrami Fox Video 2121 Avenue of Stars, Ste. 2007 Los Angeles, CA 90067 Phone: (310) 369-4820 Fax: (310) 969-1183	Trade Debt		\$2,646,226.61
Koch International L.L.C. 2 Tri-Harbor Court Port Washington, NY 11050	Donna Ienopoli Koch International L.L.C. 2 Tri-Harbor Court Port Washington, NY 11050 Phone: (516) 484-1000 x224 Fax: (516) 484-4746	Trade Debt		\$1,200,398.72

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

**WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,**

Debtor.

Chapter 11

Case No. 03 - _____ ()

NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT OF DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM WHO MAY BE CONTACTED	NATURE OF CLAIM (TRADE DEBT, BANK LOAN, GOVERNMENT CONTRACT, ETC.)	INDICATE IF CLAIM IS CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SET-OFF	AMOUNT OF CLAIM [IF SECURED ALSO STATE VALUE OF SECURITY]
Columbia Tristar Home Video 10202 West Washington Blvd. Suite 2412 Culver City, CA 90232-3195	Dan Steves Columbia Tristar Home Video 10202 West Washington Blvd. Suite 2412 Culver City, CA 90232-3195 Phone: (310) 244-3672 Fax: (310) 244-4886	Trade Debt		\$778,642.61
Electro Source, Inc. 1840 East 27th Street Vernon, CA 90058	Kelly Stephenson Electro Source, Inc. 1840 East 27th Street Vernon, CA 90058 Phone: (323) 234-9911 x211 Fax: (323) 846-2567	Trade Debt		\$764,435.90
Colby & Partners 2001 Wilshire Blvd., 6th Floor Santa Monica, CA 90403	Mary Ferguson Colby & Partners 2001 Wilshire Blvd., 6th Floor Santa Monica, CA 90403 Phone: (310) 586-5600 Fax: (310) 586-5894	Contract		\$747,987.83
Southwest Wholesale 6775 Bingle Houston, TX 77092	Angie Razo Southwest Wholesale 6775 Bingle Houston, TX 77092 Phone: (713) 460-4300 Fax: (713) 460-6306	Trade Debt		\$586,746.11
MGM Home Entertainment 2500 Broadway Street Santa Monica, CA 90404-3061	Janice Ishimaru MGM Home Entertainment 2500 Broadway Street Santa Monica, CA 90404-3061 Phone: (310) 586-8873 Fax: (310) 586-8390	Trade Debt		\$498,334.50

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

**WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,**

Debtor.

Chapter 11

Case No. 03 - _____ ()

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KFOG 55 Hawthorne Street, #1100 San Francisco, CA 94105	Todd Taylor KFOG 55 Hawthorne Street, #1100 San Francisco, CA 94105 Phone: (415) 995-6800 Fax: (415) 995-6867	Trade Debt		\$436,500.00
Select-O-Hits, Inc. 1981 Fletcher Creek Dr. Memphis, TN 38133	Denise Johnson Select-O-Hits, Inc. 1981 Fletcher Creek Dr. Memphis, TN 38133 Phone: (901) 388-1190 x108 Fax: (901) 388-1243	Trade Debt		\$370,685.69
Fonovisa Inc. 7710 Haskell Ave. Van Nuys, CA 91406	Morena Romero Fonovisa Inc. 7710 Haskell Ave. Van Nuys, CA 91406 Phone: (818) 782-6100 x233 Fax: (818) 994-1308	Trade Debt		\$286,256.66
J.K.G. Enterprises 9610 De Soto Ave. Chatsworth, CA 91311	Jack Gallagher J.K.G. Enterprises 9610 De Soto Ave. Chatsworth, CA 91311 Phone: (818) 709-1606 Fax: (818) 709-1513	Trade Debt		\$287,194.80
Dart Distributing, LLC 130 West Columbia Court Chaska, MN 55318	Paul Skoog Dart Distributing, LLC 130 West Columbia Court Chaska, MN 55318 Phone: (952) 368-3278 x332 Fax: (952) 368-3255	Trade Debt		\$262,579.72
Teevee Toons, Inc. 23 E. 4th Street, 3rd Floor New York, NY 10003	Jim Heindlmeyer Teevee Toons, Inc. 23 E. 4th Street, 3rd Floor New York, NY 10003 Phone: (212) 979-6410 Fax: (212) 979-0842	Trade Debt		\$250,757.00

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

**WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,**

Debtor.

Chapter 11

Case No. 03 - _____ ()

NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT OF DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM WHO MAY BE CONTACTED	NATURE OF CLAIM (TRADE DEBT, BANK LOAN, GOVERNMENT CONTRACT, ETC.)	INDICATE IF CLAIM IS CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SET-OFF	AMOUNT OF CLAIM [IF SECURED ALSO STATE VALUE OF SECURITY]
Recoton 4435 Collections Center Drive Chicago, IL 60693-4435	Mary Swift Recoton 4435 Collections Center Drive Chicago, IL 60693-4435 Phone: (407) 833-1622 Fax: (407) 333-8903	Trade Debt		\$229,200.54
Singing Machine 6601 Lyons Rd. Bldg A-7 Coconut Creek, FL 33073	Melody Ranski Singing Machine 6601 Lyons Rd. Bldg A-7 Coconut Creek, FL 33073 Phone: (954) 596-1000 Fax: (954) 596-2000	Trade Debt		\$230,992.00
Sensormatic Electronics Corp. P.O. Box 32731 Charlotte, NC 28232-2731	Paul Kriete Sensormatic Electronics Corp. P.O. Box 32731 Charlotte, NC 28232-2731 Phone: (800) 842-3060 x1338 Fax: (714) 752-5331	Contract		\$226,221.54
Navarre Corp - New Audio 7400 - 49th Avenue North New Hope, MN 55428	Pat Young Navarre Corp - New Audio 7400 - 49th Avenue North New Hope, MN 55428 Phone: (763) 971-2752 Fax: (763) 533-5156	Trade Debt		\$217,709.66
City Hall Records 101 Glacier Point Road, Suite C San Rafael, CA 94901	Grace Cohn City Hall Records 101 Glacier Point Road, Suite C San Rafael, CA 94901 Phone: (415) 457-9080 Fax: (415) 457-0780	Trade Debt		\$217,555.07
The Hits Company, Inc. 15001 Oxnard Street Van Nuys, CA 91411-2613	Dorothy Judy The Hits Company, Inc. 15001 Oxnard Street Van Nuys, CA 91411-2613 Phone: (818) 904-1424 Fax: (818) 787-6011	Trade Debt		\$198,013.30

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

**WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,**

Debtor.

Chapter 11

Case No. 03 - _____ ()

NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	NAME AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT OF DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM WHO MAY BE CONTACTED	NATURE OF CLAIM (TRADE DEBT, BANK LOAN, GOVERNMENT CONTRACT, ETC.)	INDICATE IF CLAIM IS CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SET-OFF	AMOUNT OF CLAIM [IF SECURED ALSO STATE VALUE OF SECURITY]
Nextel com, dba Boost Mobile LLC 51 Discovery, Suite 250 Irvine, CA 92618-5202	Cecelia Long Nextel com, dba Boost Mobile LLC 51 Discovery, Suite 250 Irvine, CA 92618-5202 Phone: (720) 206-3494 Fax:	Trade Debt		\$195,883.80

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:

WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,

Debtor.

Chapter 11

Case No. 03 - _____ (____)

DECLARATION UNDER PENALTY OF PERJURY

I, Chris Noble, Chief Financial Officer of Wherehouse Entertainment, Inc., the corporation named as debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Date: January 21, 2003

Signature



Chris Noble
Chief Financial Officer of Wherehouse
Entertainment, Inc.

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:

**WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,**

Debtor.

Chapter 11

Case No. 03 - _____ ()

LIST OF CREDITORS

The debtor in this chapter 11 case and Wherehouse.com, Inc., a California corporation (collectively, the "Debtors"), each filed a petition in this Court on January 21, 2003 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330. Contemporaneously, with the filing of their petitions, the Debtors filed a single consolidated list of creditors (the "Consolidated Creditor List"), in lieu of separate lists. Due to its voluminous nature, the Consolidated Creditor List is being submitted to the Court electronically along with this petition.

[information provided in electronic format]

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:

WHEREHOUSE ENTERTAINMENT,
INC., a Delaware corporation,

Debtor.

Chapter 11

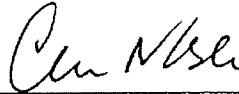
Case No. 03 - _____ ()

DECLARATION REGARDING CREDITOR LIST

I, Chris Noble, Chief Financial Officer of Wherehouse Entertainment, Inc., the corporation named as the debtor in this case, declare under penalty of perjury under the laws of the United States of America that I have read the Creditor List submitted herewith and that it is true and correct to the best of my information and belief.

Date: January 21, 2003

Signature



Chris Noble
Chief Financial Officer of Wherehouse
Entertainment, Inc.